

ग्रसाघारण

EXTRAORDINARY

भाग II--लण्ड 3--उपलण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं• 430]

नई दिल्ली, वृहस्पतिवार, सितम्बर 7, 1967/भाष्ट्र 16, 1889

No. 430] NEW DELHI, THURSDAY SEPTEMBER 7, 1967/BHADRA 16, 1889

इस भाग में भिन्न पष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 6th September 1967

- S.O. 3218.—In exercise of the powers conferred by section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
 - 1. These rules may be called the Income-tax (Fifth Amendment) Rules, 1967.
- 2. In rule 28 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after sub-rule (1). the following sub-rule shall be inserted namely:—
 - '(1A) An application by a person, other than a company, for a certificate under clause (a) of sub-section (1) of section 197 in respect of interest other than "Interest on Securities" shall be made in Form No. 13A.'.
- 3. After rule 29 of the principal rules, the following rule shall be inserted, namely:—
 - '29A. Statement by person claiming receipt of interest other than "Interest on Securities" without deduction of tax.—The statement in writing to be furnished under the proviso to sub-section (1) of section 194A shall be in Form No. 15A and shall be verified in the manner indicated therein.'.

- 4. In rule 30 of the principal rules,—
 - (1) for sub-rule (1), the following sub-rule shall be substituted, namely:-
 - '(1) All sums deducted in accordance with the provisions of sections 192 to 194, section 194A and section 195 shall be paid to the credit of the Central Government—
 - (a) in the case of deduction by or on behalf of the Government, on the same day;
 - (b) in all other cases,-
 - (1) in respect of sums deducted in accordance with the provisions of section 194A, within one week from the last day of the month in which the deduction is made; and
 - (ii) in respect of sums deducted in accordance with the other provisions, within one week from the date of such deduction or the date of receipt of the chalan by the person making the deduction, as the case may be:

Provided that the Income-tax Officer may in special cases, and with the approval of the Inspecting Assistant Commissioner,—

- (a) in cases falling under clause (i), permit any person to pay the income-tax deducted from any income by way of interest, other than income chargeable under the head "Interest on Securities" quarterly on July 15th, October 15th January 15th and April 15th, and
- (b) in cases falling under clause (ii), permit an employer to pay income-tax deducted from any income chargeable under the head. "Salaries" quarterly on June 15th, September 15th, December 15th and March 15th.;
- (8) in sub-rule (3), for the words and figures "sections 193, 194 and 195", the words figures and letter "sections 193, 194, 194A and 195" shall be substituted.
- 5. In rule 31 of the principal rules,-
 - (1) after sub-rule (4), the following sub-rule shall be inserted, namely:—
 - '(4A) The certificate of deduction of tax to be furnished under section 203 by any person responsible for paying any income by way of interest other than income chargeable under the head "Interest on Securities", shall be in Form No. 19A.";
 - (2) in sub-rule (5), for the brackets and figure "(4)", the brackets, figure and letter "(4A)" shall be substituted.
- 6. In rule 37 of the principal rules, after sub-rule (2), the following sub-rule shall be inserted, namely:—
 - '(2A) The person making deduction of tax in accordance with section 194A from income by way of interest other than income chargeable under the head "Interest on Securities" shall send to the Income-tax Officer having jurisdiction to assess him a statement in Form No. 26A quarterly on July 15th, October 15th, January 15th and April 15th in respect of the deduction made by him during the immediately preceding quarter.'
- 7. After rule 37 of the principal rules, the following rule shall be inserted, namely:—
 - **87A. Return of interest paid to residents without deduction of tux.—The return to be delivered to the Income-tax Officer under section 206A within thirty days from the 31st day of March in each year, shall be prepared in Form No. 27A and shall be verified in the manner indicated therein."
- 8. In rule 41 of the principal rules, in sub-rule (8), for the words and figures 'sections 192 to 195", the words, figures and letter "sections 192 to 194, section 194A and section 195" shall be substituted.

- 9. In Appendix II to the principal rules,-
 - (1) in Form No. 1, the words "Seal of the company", wherever they occur, shall be, and shall be deemed always to have been, omitted;
 - (2) after Form No. 13, the following Form shall be inserted, namely:—

"FORM No. 13A

[See rule 28(1A)]

Application by a person other than a company for a certificate under section

relev	I have no reason ant to the three as	sessment year:	s next following	g will increase sub	ostantially,	
herel heret and of th the t	by declare that the constant of the constant o	sums (partic ld under trust erefrom qualit 1961 and that d for charltab	ulars of which wholly for cha fles for exempti not less than 7 le or religious p	are given in the ritable or religiou on under sections 5 per cent, of the outposes as require	Schedule purposes 11 and 13 income of	
I, for v	therefore, request	that a certifica	ate may be issu ums authorising	ed to the person in him not to deduc	responsible ct income-	
	or paying the interest on the said sums authorising him not to deduct income to deduct income-tax at the rate of					
tax		. per cent.				
		. iper com				
at th	e time of payment	of such intere				
at th	e time of payment hereby declare tha	of such intere				
at th	e time of payment	of such intere		Signature		
at th	e time of payment hereby declare tha	of such intere t what is stat	ted in this app	Signature		
at th	e time of payment hereby declare tha	of such intere t what is stat		Signature		
at th	e time of payment hereby declare tha	of such intere t what is stat	ted in this app	Signature		

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(8) after Fo	orm No. 15, the following Forms shall be	inserted, namely:
	"Form No. 15A	
	[See rule 29A]	
Statement unde to deduction of	er the proviso to section 194A(1) of the tax from income by way of interest other under the heal "Interest on securities	Income-tax Act relating than income chargeables".
(Name that my/our*	of the person entitled to receive the interestimated total income assessable for the financial year 19 19 will be ne-tax.	rest) e assessment year nex
2. I give bel	low the other necessary particulars:—	
	name and address of the person(s) magestatement	aking
(b) Fath	er's name	
(e) Occu	pation of the person(s) making the states	ment
last	e of Income-tax Circle/Ward/District w t assessed to tax. (If not assessed to inco at any time, state "NOT ASSESSED")	
3. I further	declare that to the best of my knowledge above is correct, complete and is truly	e and belief the informa stated.
Place	••••	
Date		Signature
	ATTESTATION BY GAZETTED OFF	FICER
Certified the Sarvashrı	at the above statement has been signed i	in my presence by Shri who is/are* known t
Place	th	gnation and signature c ne Gazetted Officer.
Date		-
Note.—Delete	whichever is not applicable.";	
	orm No. 19, the following Form shall be	inserted, namely:
(=) ===================================	"FORM No. 19A	
	[See rule 31 (4A)]	
Certificate of c	deduction of tax from interest other than under section 203 of the Income-tax	n "Interest on Securities Act
То		
	and address of the payee)	
I/We*		. certify that a sum o
Rs	hand address of the payer) being per cent, has been dedu being the amount of interest per cent. per annum on Rs. to you on	acted from Rs at the rate of

Signature of the person responsible for deducting and paying the Place Date Note.—Delete whichever is not applicable.'; (5) after Form No. 26, the following Form shall be inserted, namely:— "Form No. 26A [See rule 37(2A)] Statement of deduction of tax under section 194A of the Income-tax Act, from interest other than "Interest on Securities" 1. Name and address of the person responsible for paying any income by way of interest other than income chargeable under the head "Interest on securities". 2. Period during which interest is credited/paid.	e tax.
Note.—Delete whichever is not applicable.'; (5) after Form No. 26, the following Form shall be inserted, namely:— "Form No. 26A [See rule 37(2A)] Statement of deduction of tax under section 194A of the Income-tax Act, from interest other than "Interest on Securities" 1. Name and address of the person responsible for paying any income by way of interest other than income chargeable under the head "Interest on securities".	
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ing any income by way of interest other than income chargeable under the head "Interest on securities".	
2. Period during which interest to credited/hold	
a. I clied during which interest is created, pass,	
 Details of interest credited/paid during the period mentioned against item 2 and of tax deducted at source. 	
Amount of interest credited/paid tax was deducted at source tax was deducted at source tax was paid credit of the Government. Continue of interest credit of the continue o	l to the Central (Here Imbers coha-
(a) From interest payable to companies:—	•
Name and address of the company.	
1.	
2. 3.	
4. etc.	
Total—(A)	
(b) From interest payable to persons other than companies:—	
Name and address of the recipient	
1. 2. 3. 4. etc.	
Тотац—(В)	
(c) Grand Total—(A) + (B)	

I, comp	olete. certify	that the abo	ve statement	is correct and
			Signature making th	of the person e deduction.".
	Place			
	Date			
(6) after Form No. 27, the following	g Form shall	be inserted,	namely :
	"For	м No. 27А		
	[See	rule 37A]		
	nnual return under section 206A of han "Interest on Securities" credite 19 withou	ed/paid durii	ng the financia	
N	iame and address of the person rethe income.	esponsible f	or paying	
SI. No.	Name and address of the person to whom the interest was credited/paid without deduction during the financial year on his furnishing an affldavit or statement under the proviso to section 194A(1).	to the accounthe person	nterest credited nt of, or paid to, mentioned in ring the finan-	Date(8) of credit or payment
1	2		3	4
1.				
2.				
3.				
	certify that—			
	(i) the above statement contains account interest other that whom such interest was p without deduction of tax under the proviso to section	n interest or aid during th on his furni	n securities w he financial ve	as credited or to
	(ii) all the particulars furnished	above are co	rrect and com	plete.
1	Place		Signature	of the person
	Date	by '	_	urn ls delivered,"
			rate on the ar	- 9/94\7/69 (NDT 1

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